

Idaho Legislative Audits
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Idaho Department of Fish and Game

Management Report on Financial Procedures

Issued: September 20, 2004
Fiscal Year: 2001, 2002, and 2003



EXECUTIVE SUMMARY LEGISLATIVE AUDITS

IDAHO DEPARTMENT OF FISH AND GAME

PURPOSE AND SCOPE. We have completed certain financial audit procedures on the Idaho Department of Fish and Game's financial activities that occurred during the fiscal years ended June 30, 2001, 2002, and 2003. These procedures, together with procedures performed at other State agencies, allow us to express our opinion on the statewide basic financial statements prepared by the State Controller's Office. Since a major federal program was present, appropriate procedures and required tests were made in order to issue the federally required Single Audit.

CONCLUSION. Based on the limited procedures applied, we conclude that the financial operations of the Department meet acceptable standards. Further, the Department substantially complies with laws, regulations, rules, grants, and contracts for which we tested compliance. Although the report contains no findings and recommendations, we made several suggestions to improve internal control, ensure compliance, and improve efficiency.

FINDINGS AND RECOMMENDATIONS. There are no findings and recommendations in this report.

PRIOR FINDINGS AND RECOMMENDATIONS. There were three findings and recommendations in the prior report. The status of these prior findings is explained below.

PRIOR FINDING #1. Department records showed license vendor account balances for licensing activity occurring as early as 1996, some of which showed vendors owing money. The Department needed to determine the validity of the account balances and take action accordingly to collect amounts owed, write-off uncollectible amounts, refund appropriate amounts to vendors or, if the vendors could not be located, report the money owed to the Idaho State Tax Commission as unclaimed property.

The Department has eliminated and closed many of the vendor account balances identified in the audit. It has paid amounts due to vendors and provided good records showing the process used to identify and pay those vendors. When necessary, the Department has pursued vendors owing money through small claims court. Additionally, any balances deemed uncollectible, are submitted to the Board of Examiners to be written-off. **Status: CLOSED**

PRIOR FINDING #2. Certain employees collected and deposited money without another employee ensuring that all money was collected and deposited. The controls for most of the Department's revenue were good; however, controls over some small miscellaneous receipts needed improvement. For example, for some programs, one employee had full control over billing and receipting activities with no other employees ensuring all fees collected were deposited.

The Department has instituted procedures to ensure good accounting controls. **Status: CLOSED**

PRIOR FINDING #3. The Bureau of Public Information and Communication, charged with the responsibility for producing publications, provided no oversight of informational and educational publications that were being produced and issued by other Department Bureaus. The Bureau of Wildlife, and to a certain extent other bureaus, produce information and educational publications for public distribution even though the Bureau of Public Information and Communication is charged with that responsibility. This increased the likelihood of producing duplicate information, that publications may contradict other information or Department policies and practices, or that publications generated will have no public interest or need.

The Department implemented a Department-wide database that inventories all communication material provided to the public. The Communications Bureau (previously called the Bureau of Public Information and Communications) completes a publication review to ensure that prepared publications or information developed within specific bureaus conform to the Department's policies and practices and does not contradict or duplicate other printed communication. **Status: CLOSED**

AGENCY RESPONSE. The Department reviewed the report and is in general agreement with its contents.

FINANCIAL SUMMARY. The procedures completed and described above help us express our opinion on the fairness of presentation of the *Statewide Comprehensive Annual Financial Report (CAFR)*. Although no opinion is given on the financial data presented in this report, one is given on all State funds in the *CAFR*, including the financial data presented here.

The following schedule summarizes the Department's cash basis financial activity for fiscal years 2001, 2002, and 2003. The funds pay for Department administrative operations and support for specific programs directed by Idaho Code. The fund sources are primarily license revenues in the amount of \$30,221,686, and federal funds of \$25,541,501. Other revenues totaling \$4,747,264 include interest income, sale of surplus equipment, and miscellaneous receipts. Total costs include personal costs of \$34,213,175, operating costs of \$19,486,074, capital outlay costs of \$7,796,723, and trustee and benefit costs of \$309,349.

Idaho Department of Fish and Game – Financial Summary

Fiscal Year 2001	Fish and Game Fund 0050	Set Aside Fund 0051	Primary Depredation Fund 0055	Expendable Trust Fund 0524	Non- Expendable Trust Fund 0530	Secondary Depredation Fund 0531	Total
Beginning Free Cash Balance	\$9,047,443	\$1,433,743	\$496,531	\$6,659,687	\$469,886	\$2,454,623	\$20,561,913
Beginning Encumbrances	1,208,719	167,477	0	34,202	0	0	1,410,398
Receipts and Transfers	55,933,815	2,089,992	452,761	927,793	35,406	166,157	59,605,924
Total Funds Available	\$66,189,977	\$3,691,212	\$949,292	\$7,621,682	\$505,292	\$2,620,780	\$81,578,235
Disbursements and Transfers	52,434,318	1,366,315	153,069	514,396	31,945	320,820	54,820,863
Ending Encumbrances	4,465,237	137,888	0	12,889	0	0	4,616,014
Ending Free Cash Balance	\$9,290,422	\$2,187,009	\$796,223	\$7,094,397	\$473,347	\$2,299,960	\$22,141,358

Fiscal Year 2002	Fish and Game Fund 0050	Set Aside Fund 0051	Primary Depredation Fund 0055	Expendable Trust Fund 0524	Non- Expendable Trust Fund 0530	Secondary Depredation Fund 0531	Total
Beginning Free Cash Balance	\$9,290,422	\$2,187,009	\$796,223	\$7,094,397	\$473,347	\$2,299,960	\$22,141,358
Beginning Encumbrances	4,465,237	137,888	0	12,889	0	0	4,616,014
Receipts and Transfers	60,598,191	1,869,090	287,927	1,907,315	30,943	149,222	64,842,688
Total Funds Available	\$74,353,850	\$4,193,987	\$1,084,150	\$9,014,601	\$504,290	\$2,449,182	\$91,600,060
Disbursements and Transfers	61,751,980	2,421,601	94,475	2,695,881	10,642	189,334	67,163,912
Ending Encumbrances	3,690,347	121,356	0	24,287	120	0	3,836,110
Ending Free Cash Balance	\$8,911,523	\$1,651,030	\$989,675	\$6,294,433	\$493,528	\$2,259,848	\$20,600,037

Fiscal Year 2003	Fish and Game Fund 0050	Set Aside Fund 0051	Primary Depredation Fund 0055	Expendable Trust Fund 0524	Non- Expendable Trust Fund 0530	Secondary Depredation Fund 0531	Total
Beginning Free Cash Balance	\$8,911,523	\$1,651,030	\$989,675	\$6,294,433	\$493,528	\$2,259,848	\$20,600,037
Beginning Encumbrances	3,690,347	121,356	0	24,287	120	0	3,836,110
Receipts and Transfers	61,548,029	2,397,537	225,037	668,062	51,648	115,113	65,005,426
Total Funds Available	\$74,149,899	\$4,169,923	\$1,214,712	\$6,986,782	\$545,296	\$2,374,961	\$89,441,573
Disbursements and Transfers	63,145,451	1,697,484	255,526	542,463	31,370	89,171	65,761,465
Ending Encumbrances	3,530,893	305,521	0	23,782	0	0	3,860,196
Ending Free Cash Balance	\$7,473,555	\$2,166,918	\$959,186	\$6,420,537	\$513,926	\$2,285,790	\$19,819,912

OTHER ISSUES. We discussed other, less important issues which, if changed, would improve internal control, ensure compliance, or improve efficiency.

This report is intended solely for the information and use of the Idaho Department of Fish and Game and the Idaho Legislature and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate the cooperation and assistance given us by the director, Steve Huffaker, and his staff.

QUESTIONS CONCERNING THIS DOCUMENT SHOULD BE DIRECTED TO:

Ray Ineck, CGFM, Supervisor, Legislative Audits
Thomas Haddock, CPA, CGFM, Managing Auditor

Report IC26003/SA26003

<p>For a copy of the entire audit report , contact Legislative Services Office, Audit Division, State Capitol Building, 700 W. Jefferson Street, P.O. Box 83720, Boise, Idaho 83720-0054, or call 208-334-3540.</p>
